

Article - Local Government

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§20–123.

(a) An employee or officer of a county or municipality who negligently fails to perform a duty required relative to a tax under this title is guilty of a misdemeanor and on conviction is subject to a fine not exceeding \$1,000.

(b) An employee or officer of a county or municipality who willfully fails to perform a duty required under this title with the intent to prevent the payment or collection of a tax under this title is guilty of a misdemeanor and on conviction is subject to imprisonment not exceeding 2 years or a fine not exceeding \$5,000 or both.

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